

**LEGISLATIVE SERVICES AGENCY  
OFFICE OF FISCAL AND MANAGEMENT ANALYSIS**

301 State House  
(317) 232-9855

**FISCAL IMPACT STATEMENT**

**LS 6001**

**BILL NUMBER:** HB 1025

**DATE PREPARED:** Oct 5, 2000

**BILL AMENDED:**

**SUBJECT:** Unemployment compensation assessment appeals.

**FISCAL ANALYST:** Chuck Mayfield

**PHONE NUMBER:** 232-4825

**FUNDS AFFECTED:**     **GENERAL**  
                              **X DEDICATED**  
                              **FEDERAL**

**IMPACT:** State

**Summary of Legislation:** This bill allows an employing unit, which does not protest an assessment for delinquent unemployment contributions, interest, and penalties, to subsequently file a motion for a hearing before the unemployment compensation liability administrative law judge for the purpose of seeking relief from the assessment.

**Effective Date:** July 1, 2001.

**Explanation of State Expenditures:** The bill allows an employing unit to appeal a final assessment of unemployment compensation liability up to two years after the assessment, if the reasons for the appeal are mistake, surprise or excusable neglect. Currently the unit has 15 days to file the appeal. The number of appeals is expected to be small and the fiscal impact on the Unemployment Insurance Benefit Fund will be minimal.

**Explanation of State Revenues:**

**Explanation of Local Expenditures:**

**Explanation of Local Revenues:**

**State Agencies Affected:** Department of Workforce Development.

**Local Agencies Affected:**

**Information Sources:**